

**CANNABIS TAX EXEMPTION CERTIFICATE**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

**Cannabis Tax Exemption Certificate**

I, \_\_\_\_\_ will (check one box):

- Donate the medicinal cannabis or medicinal cannabis product(s), described in section 5 below, that I am receiving under this certificate from the licensee identified in section 4 below to medicinal cannabis patients or to a cannabis retailer for subsequent donation to medicinal cannabis patients.
- Use, and not sell, the cannabis trade sample(s) described in section 5 below that I am receiving under this certificate from the licensee listed in section 4 below.

1. My seller's permit account number \_\_\_\_\_

2. My cannabis distributor tax permit account number (if applicable) \_\_\_\_\_

3. My commercial cannabis license type and number \_\_\_\_\_

4. This certificate is for medicinal cannabis and medicinal cannabis products, or for cannabis trade samples as described in section 5 that I received from the following cannabis licensee. No cultivation tax or cannabis excise tax was collected or paid:

Licensee name \_\_\_\_\_ License number \_\_\_\_\_

5. Description of medicinal cannabis and medicinal cannabis product(s), or cannabis trade sample(s):

Item name _____	Unique identifier _____	Quantity _____
Item name _____	Unique identifier _____	Quantity _____
Item name _____	Unique identifier _____	Quantity _____

6. I have read and understand the following:

I understand that if I sell or use the medicinal cannabis or medicinal cannabis product(s) received under this certificate in any manner other than for donation, I will owe the use tax based on the purchase price of similar products, the cannabis excise tax based on the average market price of similar products, and the cultivation tax based on the weight and category of the cannabis ([Revenue and Taxation Code section 6414](#) and [34012.1](#)).

I understand that if I sell the cannabis trade sample(s) received under this certificate, I will owe the cannabis excise tax based on the average market price of similar products and the cultivation tax based on the weight and category of the cannabis used in the trade sample ([Revenue and Taxation Code sections 34011](#) and [34012.2](#)). In addition, if I sell the cannabis trade sample in a retail sale, I will owe the sales tax based on the retail sale ([Revenue and Taxation Code section 6051](#)).

NAME OF LICENSEE RECEIVING CANNABIS EXEMPT FROM CANNABIS TAXES \_\_\_\_\_

SIGNATURE OF LICENSEE, LICENSEE'S EMPLOYEE, OR AUTHORIZED REPRESENTATIVE \_\_\_\_\_

PRINTED NAME OF PERSON SIGNING \_\_\_\_\_ TITLE \_\_\_\_\_

ADDRESS OF LICENSEE \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_ DATE \_\_\_\_\_

Note: Each licensee identified on this form should retain this form as documentation to support the cannabis described in section 5 above is exempt from cannabis taxes.